

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	576.0	616.0	0.0
On Roll Regular Shared-Time	33.0	16.0	0.0
On Roll Special Ed Full-Time	70.0	86.0	0.0
On Roll Special Ed Shared-Time	94.0	90.0	0.0
On Roll Subtotal	773.0	808.0	0.0
In Post-Secondary Full Time	84.0	22.0	0.0
In Post-Secondary Part Time		66.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	County Tax Levy	10-1210	1,828,758	1,828,758	1,828,758
	Tuition from Local Education Authorities	10-1310	2,707,264	2,835,000	3,191,187
	Other Tuition	10-1320-1340	0	255,318	390,768
	Rents and Royalties	10-1910	75,000	80,000	80,000
	Unrestricted Miscellaneous Revenues	10-1XXX	16,501	15,000	5,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources		4,627,523	5,014,176	5,495,913
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	583,368	583,368	583,368
	Equalization Aid	10-3176	4,410,263	4,731,974	5,395,136
	Categorical Security Aid	10-3177	97,075	97,075	97,075
	Total Revenues from State Sources		5,090,706	5,412,417	6,075,579
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	336,284	100,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	80,000	132,200
	Actual Revenues (Over)/Under Expenditures		73,550	0	0
General Fund Revenues	Total Operating Budget		9,791,779	10,842,877	11,803,692
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	8,191	113,947	110,000
	Total Revenues from Local Sources	20-1XXX	8,191	113,947	110,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	148,119	0	0
	Total Revenues from State Sources		148,119	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	139,186	225,167	190,000
	Title II	20-4451-4455	29,069	37,304	27,000
	Title IV	20-4471-4474	12,399	10,938	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	112,338	100,210	100,000
	Vocational Education	20-4430	0	137,245	135,000
	Adult Basic Education	20-4440	0	646,123	600,000
	Other	20-4XXX	1,195,135	500,000	500,000
Total Revenues from Federal Sources		1,488,127	1,656,987	1,562,000	
Special Revenue Fund Revenues	Total Grants and Entitlements		1,644,437	1,770,934	1,672,000

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
All Fund Revenues	Total Revenues/Sources		11,436,216	12,613,811	13,475,692
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,436,216	12,613,811	13,475,692

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,284,827	1,392,074	1,426,538
	Vocational Programs	11-3XX-100-XXX	3,402,673	3,502,304	3,706,870
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	131,558	119,496	120,033
	School-Sponsored Athletics-Instruction	11-402-100-XXX	87,911	127,966	115,200
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	73,490	94,768	100,250
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,615	65,803	61,348
	Undistributed Expenditures-Guidance	11-000-218-XXX	319,070	360,487	368,833
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,635	15,000	15,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	78,972	105,338	108,777
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	259,383	305,868	328,908
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	293,907	317,104	319,897
	Undistributed Expenditures-Central Services	11-000-251-XXX	153,217	269,116	327,858
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	285,161	317,714	329,150
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,122,521	1,227,327	1,332,310
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	41,458	65,544	60,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,826,312	1,964,997	2,424,525
	Total Undistributed Expenditures			4,519,741	5,109,066
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	100
	Increase In Maintenance Reserve	10-606	0	0	50,000
General Fund Current Expenses	Total General Current Expense		9,426,710	10,250,906	11,196,097
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	365,069	311,871	382,495
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	80,000	0
	Increase In Capital Reserve	10-604	0	200,000	225,000
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay			365,069	591,971
General Fund Expenses and Transfers	General Fund Grand Total		9,791,779	10,842,877	11,803,692
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	8,191	113,947	110,000
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	148,119	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	148,119	0	0

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	139,186	225,167	190,000
	Title II	20-XXX-XXX-XXX	29,069	37,304	27,000
	Title IV	20-XXX-XXX-XXX	12,399	10,938	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	112,338	100,210	100,000
	Vocational Education	20-XXX-XXX-XXX	0	137,245	135,000
	Adult Education	20-XXX-XXX-XXX	0	646,123	600,000
	Other	20-XXX-XXX-XXX	1,195,135	500,000	500,000
	Total Federal Projects	20-XXX-XXX-XXX	1,488,127	1,656,987	1,562,000
Special Revenue Fund Expenses	Total Special Revenue Funds		1,644,437	1,770,934	1,672,000
All Fund Expenses	Total Expenditures/Appropriations		11,436,216	12,613,811	13,475,692
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,436,216	12,613,811	13,475,692

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	12,200	212,200	332,300	425,200
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	50,100
	Legal Reserve	0	0	0	0
	Tuition Reserve		0		
	Current Expense Emergency Reserve	0	0		
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Restricted for Repayment of Debt	Repayment of Debt	0	0		
Unrestricted	General Operating Budget	742,581	530,873	194,589	94,589
	Repayment of Debt		0		

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$10,477	\$12,326	\$13,745	\$12,575	\$0
Total Classroom Instruction	\$5,951	\$7,608	\$8,184	\$7,481	\$0
Classroom-Salaries and Benefits	\$3,587	\$4,814	\$5,139	\$4,694	\$0
Classroom-General Supplies and Textbooks	\$214	\$198	\$275	\$252	\$0
Classroom-Purchased Services	\$2,151	\$2,597	\$2,770	\$2,534	\$0
Total Support Services	\$928	\$1,007	\$1,211	\$1,117	\$0
Support Services-Salaries and Benefits	\$854	\$998	\$1,123	\$1,061	\$0
Total Administrative Costs	\$1,647	\$1,663	\$2,073	\$1,894	\$0
Administration Salaries and Benefits	\$1,190	\$1,203	\$1,431	\$1,307	\$0
Total Operations and Maintenance of Plant	\$1,572	\$1,665	\$1,857	\$1,698	\$0
Operations and Maintenance-Salaries and Benefits	\$612	\$630	\$654	\$597	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$351	\$365	\$414	\$379	\$0
Total Equipment Costs	\$20	\$0	\$0	\$0	\$0
Legal Costs	\$13	\$11	\$20	\$19	\$0
Employee Benefits as a percentage of salaries*	36.19%	43.14%	44.37%	44.17%	0.00%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2019-20 revised appropriations and the 2020-21 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Operations are shared with SCSSSD	0
Curriculum Services	Shared with SCSSSD	0
Food Services	Shared service agreements with SCSSSD, Mannington, Elsinboro	0
Insurance Coverages and Benefits	Participation in JIF	0
Purchasing	Through CoOps	0
Special Education Services	Shared with SCSSSD	0
Superintendent and Assistant Sup.	Superintendent Shared with SCSSSD	0
Transportation Services, including Fuel	Cooperative fueling with cost for district vehicles	0

Employee Contract List for District

Name	Category	Measure
J Bates	Job Title	Assistant Superintendent
	Job Title II	Assistant Superintendent
	Base Annual Salary Amount	\$125,125
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$5,304
	Total Bonuses Amount	\$750
	Total Stipends Amount	\$3,000
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$600
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
J Bates	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
J Swain	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$138,670
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	50
	Shared District	2391
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/16
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
J Swain	Total Allowances Amount	\$17,960
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,999
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
Additional Comment 3	None Reported	